



The David J. Joseph Company



December 28, 2005

RECORDATION NO. 21701-D FILED

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W., Suite 715
Washington, DC 20423-0006

DEC 29 '05

1-16 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, one (1) original and one (1) copy of the Memorandum of Assignment and Assumption Agreement dated December 15, 2005 between the following parties:

Assignor: U.S. Bancorp Equipment Finance, Inc. (f/k/a Star Bank, N.A.)
PO Box 230789
Portland, OR 97223

Assignee: The David J. Joseph Company (f/k/a DJJ Transportation Services, Inc.)
300 Pike Street
Cincinnati, OH 45202

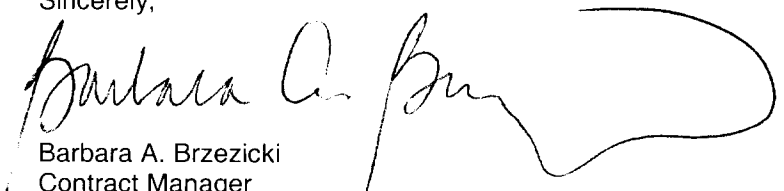
Please see Schedule 1 attached hereto for the equipment, (25) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated December 15, 2005 related to twenty-five (25) railcars bearing reporting marks: SH 6150 - 6174, inclusive.

Please file this as a secondary document under Recordation Number 21701-D as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 21701 through 21701-C. The filing fee for this document in the amount of \$33.00 is included on the enclosed check. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,


Barbara A. Brzezicki
Contract Manager

Enclosures

DEC 29 '05

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**MEMORANDUM OF
ASSIGNMENT OF LEASE**

SURFACE TRANSPORTATION BOARD

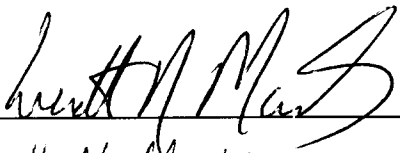
This Memorandum of Assignment of Lease ("Memorandum of Assignment Agreement") made and entered into as of December 15, 2005 by and between **U.S. Bancorp Equipment Finance, Inc.** (f/k/a Star Bank, N.A.) ("Assignor") and **The David J. Joseph Company** (f/k/a DJJ Transportation Services, Inc.) ("Assignee").

WITNESSETH:

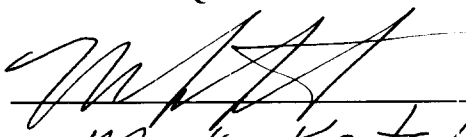
1. Assignor has agreed to assign to Assignee that certain lease agreement dated August 27, 1998 between Assignor, as Lessor, and ISG Railways, Inc. as Lessee (both as successors to the original parties) for twenty-five (25) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above by and between Assignor and Assignee.

THE DAVID J. JOSEPH COMPANY

By: 
Name: Everett N. Martin
Title: Assistant Secretary

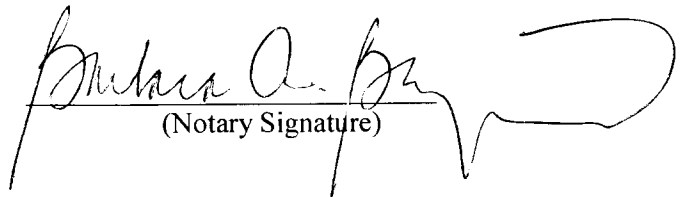
U.S. BANCORP EQUIPMENT FINANCE, INC.

By: 
Name: Mark Ketchum
Title: Eq. Mgr.

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

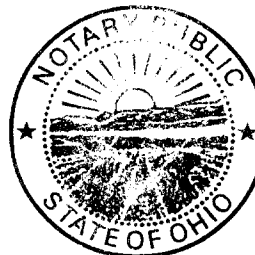
On this 28th day of December, 2005, before me the subscriber, Barbara A. Brzezicki, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Eurett N. Martin, to me personally known, who stated and acknowledged that he is the Assistant Secretary of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 28th day of December, 2005.


(Notary Signature)

My commission expires:

February 20, 2006



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires
February 20, 2006

STATE OF Oregon)
COUNTY OF Washington) SS:

On this 19 day of December, 2005, before me the subscriber,
Carri Bell, a Notary Public, duly commissioned, qualified and acting, within
and for said County and State, appeared in person the within named
Mark Ketchum, to me personally known, who stated and acknowledged that
he/she is the Expt Mgr of U.S. Bancorp Equipment Finance, Inc. an
Oregon corporation, and duly authorized by authority of the Members or By-laws of said
corporation in his/her capacity as such officer to execute and acknowledge this document for and
in the name and on behalf of said company and further stated and acknowledged that he/she has
so signed, executed and delivered this document as the free and voluntary act and deed of said
company, for the consideration, uses and purposes therein mentioned and set forth and desired
that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 19 day of
December, 2005.

Carri Bell
(Notary Signature)

My commission expires:

3-3-07



**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT OF LEASE**

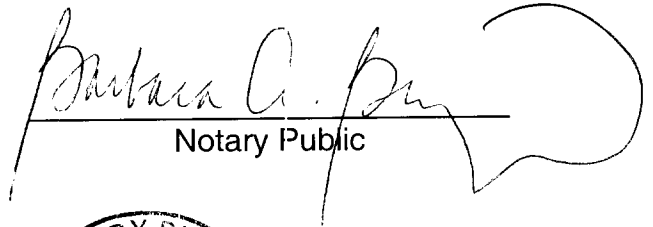
RAILCARS: Twenty-five (25) 100-ton, flatcars bearing reporting marks:

SH 6150 - 6174, inclusive

LEASE: Dated August 27, 1998 between U.S. Bancorp Equipment Finance, Inc. and ISG Railways, Inc. (as successors to the original parties).

CERTIFICATE

The undersigned, Barbara A. Brzezicki, notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.



Notary Public



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires
February 20, 2006